



Rep. Ed Sullivan Jr.

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1 AMENDMENT TO HOUSE BILL 4819

2 AMENDMENT NO. _____. Amend House Bill 4819 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 changing Section 509 as follows:

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

7 Sec. 509. Tax checkoff explanations.

8 (a) All individual income tax return forms shall contain
9 appropriate explanations and spaces to enable the taxpayers to
10 designate contributions to the following funds: the Child Abuse
11 Prevention Fund, the Illinois Wildlife Preservation Fund (as
12 required by the Illinois Non-Game Wildlife Protection Act), the
13 Alzheimer's Disease Research Fund (as required by the
14 Alzheimer's Disease Research Act), the Assistance to the
15 Homeless Fund (as required by this Act), the Penny Severns
16 Breast and Cervical Cancer Research Fund, the National World
17 War II Memorial Fund, the Prostate Cancer Research Fund, the
18 Lou Gehrig's Disease (ALS) Research Fund, the Multiple
19 Sclerosis Assistance Fund, the Sarcoidosis Research Fund, the
20 Leukemia Treatment and Education Fund, the World War II
21 Illinois Veterans Memorial Fund, the Korean War Veterans
22 National Museum and Library Fund, the Illinois Military Family
23 Relief Fund, the Blindness Prevention Fund, the Illinois
24 Veterans' Homes Fund, the Epilepsy Treatment and Education

1 Grants-in-Aid Fund, the Diabetes Research Checkoff Fund, the
2 Vince Demuzio Memorial Colon Cancer Fund, the Autism Research
3 Fund, the Asthma and Lung Research Fund, and the Illinois Brain
4 Tumor Research Fund.

5 Each form shall contain a statement that the contributions
6 will reduce the taxpayer's refund or increase the amount of
7 payment to accompany the return. Failure to remit any amount of
8 increased payment shall reduce the contribution accordingly.

9 (b) If, on October 1 of any year, the total amount of
10 contributions to any one of the funds made under this Section
11 does not meet the minimum contribution amount, then do not
12 equal \$100,000 or more, the explanations and spaces for
13 designating contributions to the fund shall be removed from the
14 individual income tax return forms in accordance with
15 subsection (d) for the following and all subsequent years and
16 all subsequent contributions to the fund shall be refunded to
17 the taxpayer. For purposes of this subsection, the minimum
18 contribution amount is \$100,000. If, however, on October 1 of
19 any year, the contributions to all of the funds made under this
20 Section meet the minimum contribution amount, then the minimum
21 contribution amount for the subsequent taxable years is
22 increased by \$10,000. If, on October 1 of any year, the
23 contributions to all of the funds made under this Section fail
24 to meet the minimum contribution amount, then the minimum
25 contribution amount for the subsequent taxable years is
26 decreased by \$10,000.

27 (c) In any year, the individual income tax return forms may
28 not contain explanations and spaces for more than 18 funds. The
29 funds must be placed on the tax return forms in the
30 chronological order in which they were authorized. The
31 Department must maintain a reserve list of all income tax
32 checkoffs in excess of the 18 that are placed on income tax
33 return forms and, as set forth under subsection (d), of
34 checkoffs removed from the forms. The checkoffs on the reserve

1 list shall be placed on the tax return forms to replace those
2 funds that are removed from the forms under subsection (b) or
3 by law.

4 Funds must be placed on the reserve list in chronological
5 order, beginning with the first tax checkoff that became law
6 after the effective date of this amendatory Act of the 94th
7 General Assembly. If 2 or more checkoffs became law on the same
8 day, then the checkoff that passed both houses of the General
9 Assembly on the earliest date shall be listed first.

10 (d) If a tax checkoff is removed from the tax return forms
11 under subsection (b), the the checkoff shall be placed at the
12 bottom of the reserve list. If 2 or more checkoffs are removed
13 from the tax return forms under subsection (b) in the same
14 year, then the funds shall be placed at the bottom of the
15 reserve list in the order, from highest to lowest, of the
16 amount of contributions that the fund received during that
17 year. A fund that was removed from the return forms more than
18 once after the effective date of this amendatory Act of the
19 94th General Assembly may not be placed on the reserve list.

20 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;
21 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
22 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.
23 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.
24 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law."